

Message Text

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ACTION NEA-09

INFO OCT-01 ISO-00 SP-02 AID-05 EB-07 NSC-05 CIEP-01

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FM AMEMBASSY TUNIS

TO SECSTATE WASHDC 8303

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E.O. 11652: N/A

TAGS: EFIN, OVIP (TABOR, JOHN), TS

SUBJ: POSSIBILITY OF DOUBLE TAXATION TREATY WITH TUNISIA

1. DURING CALL BY UNDER SECRETARY OF COMMERCE TABOR ON TIJANI CHELLI, PRESIDENT DIRECTOR GENERAL OF INVESTMENT PROMOTION AGENCY (API) ON FEB 15, CHELLI EXPRESSED HOPE THAT GOT AND USG COULD CONCLUDE TAXATION TREATY WHICH WOULD, AMONG OTHE THINGS, PROVIDE FOR ELIMINATION OF DOUBLE TAXATION. HE NOTED THAT SUCH TREATIES HAVE NOW BEEN CONCLUDED OR INITIATED WITH MOST OF TUNISIA'S EUROPEAN PARTNERS AND HAVE PROVEN TO BE EFFECTIVE MEANS OF ENCOURAGING GREATER PRIVATE INVESTMENT IN TUNISIA. HE FELT SUCH TREATY WITH US WOULD ALSO BE HELPFUL.

2. GOT OFFICIALS HAVE SHOWN INTEREST IN CONCLUDING TAXATION TREATY WITH US FOR SOME TIME. SUBJECT WAS DISCUSSED DURING LAST YEAR'S VISIT TO US BY CHELLI AND SECRETARY GENERAL OF FINANCE RACHID SFAR. THESE OFFICIALS AT THAT TIME CONCLUDED THAT SUITABLE TREATY INCLUDING APPROPRIATE PROVISIONS MIGHT BE DIFFICULT TO NEGOTIATE. HOWEVER, FROM MR. CHELLI'S REQUEST, WE BELIEVE THAT GOT NOW PREPARED TO ENTER INTO SERIOUS DISCUSSIONS IN ORDER

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DETERMINE WHAT SPECIFIC ADVANTAGES COULD BE OBTAINED.

3. COMMENT: WE RECOMMEND THAT WE BE AUTHORIZED TO RESPOND FAVORABLY TO MR. CHELLI'S REQUEST AND TO INDICATE TO HIM HOW GOT SHOULD PROCEED IN ORDER INITIATE FORMAL DISCUSSIONS. WE WOULD ALSO LIKE TO SHOW HIM ON INFORMAL BASIS COPY OF MODEL TAXATION CONVENTION DATED OCT 23, 1974, INDICATING SCOPE OF POSSIBLE TAXATION TREATY WHICH HE COULD BRING TO ATTENTION OF TUNISIAN OFFICIALS CONCERNED WITH SUCH MATTERS. WE WILL MAKE CLEAR THAT PROVISIONS OF MODEL TREATY WOULD PROBABLY HAVE TO BE MODIFIED FOR TUNISIA. EVEN IF PROVISIONS IN REGARD TO DOUBLE TAXATION FALL SHORT OF GOT EXPECTATIONS, WE BELIEVE THAT PROCESS OF NEGOTIATIONS - HOPEFULLY CLUMINATING IN ACTUAL CONCLUSION OF SOME FORM OF TREATY- WILL CONVEY IMPRESSION OF CONTINUING US INTEREST IN HELPING TUNISIA FURTHER ITS ECONOMIC GROWTH THROUGH PRIVATE INVESTMENT RATHER THAN RELYING ON FOREIGN AID AS IN THE PAST.
SEELYE

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